



**State of California
Office of Tax Appeals**

Agenda

Office of Tax Appeals Hearings
Tuesday, November 17, 2020, 10:00 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811
(Virtual Hearing)

(Agenda updated as of 11/10/20, 3:13 p.m.)

Franchise and Income Tax Appeals Hearing

F. Bahena and T. Bahena, 19054731

Panel Lead:

Elliott Scott Ewing

Panel Members:

Andrew Kwee

Richard Tay

Appearing for Taxpayer:

F. Bahena, Taxpayer

T. Bahena, Taxpayer

Appearing for Franchise Tax Board: Joel Smith, Tax Counsel

Issue: Whether appellants filed their claim for refund before the expiration of the statute of limitations.

Business Tax Appeals Hearing

Khushi Investments, LLC, 19075063

Panel Lead:

Andrew Wong

Panel Members:

Nguyen Dang

Daniel Cho

Appearing for Taxpayer:

Snehal Soni, Representative

Jitesh Kothari, Representative

Appearing for Department of
Tax and Fee Administration:

Randy Suazo, Hearing Representative

Jason Parker, Hearing Representative

Christopher Brooks, Tax Counsel

Issue: Whether a reduction to the amount of unreported taxable sales is warranted.



1:00p.m. Session

Franchise and Income Tax Appeals Hearing

~~Fabco Holdings Inc. and Subsidiaries, 19044720~~

~~Panel Lead: _____ Kenny Gast~~

~~Panel Members: _____ Joshua Lambert~~

~~_____ Elliot Scott Ewing~~

~~Appearing for Taxpayer: _____ Paul McGovern, Representative~~

~~Appearing for Franchise Tax Board: _____ Rafael Zaychenko, Tax Counsel~~

~~_____ Kathy L. Shin, Tax Counsel~~

~~Issue: Whether, for the 2012 tax year, appellant was taxable in Oklahoma, Oregon, Pennsylvania, and Texas for purpose of the sales factor numerator throwback rule under Revenue and Taxation Code section 25135(a)(2)(B).~~

The following case was removed from this agenda:

Fabco Holdings Inc. and
Subsidiaries, 19044720

Taxpayer and FTB requested this case be deferred.

The hearing location is accessible to people with disabilities. Please contact Claudia Lopez at (916)206-4772, or email Claudia.Lopez@ota.ca.gov if you require special assistance.

Note: The above case description is intended simply to inform the public and the press as to the general subject matter of the case. The description does not necessarily define the specific issues that will be addressed at the hearing.